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WEBSTER PARISH CONVENTION AND  
VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/15/07

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Annual Financial Statements  
As of and for the Year Ended December 31, 2006  
With Supplemental Information Schedules

CONTENTS

	<u>Statement</u>	<u>Page</u>
Accountants' Report		1
<u>Basic Financial Statements</u>		
Government-Wide Financial Statements:		
Statement of Net Assets	A	4
Statement of Net Activities	B	5
Fund Financial Statements:		
Balance Sheet	C	6
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Financial Statement of Net Assets	D	7
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	9
Notes to the Financial Statements		10
<u>REQUIRED SUPPLEMENTAL INFORMATION</u>		
Budget Comparison Schedule	<u>Schedule</u> 1	<u>Page</u> 16
<u>Other Reports</u>		
Independent Accountants' Report on Applying Agreed Upon Procedures		18
Louisiana Attestation Questionnaire		21
<u>Other Supplemental Schedules</u>		
Schedule of Compensation Paid Board Members	2	24
Summary Schedule of Prior Year Findings	3	25
Corrective Action Plan for Current Year Findings	4	26
Management's response		27

# JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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KRISTIE K. MARTIN, C.P.A.

WM. PEARCE JAMIESON, C.P.A. (1991)

## MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' REPORT

To the Board of Commissioners of the  
*Webster Parish Convention and*  
Visitors Commission

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Webster Parish Convention and Visitors Commission, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Webster Parish Convention and Visitors Commission.

A review consists principally of inquiries of entity personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on page 16 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplemental schedules on pages 24 through 26, are not a required part of the basic financial statements and are presented for purposes of additional analysis. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form assurance on the supplementary information.

The Webster Parish Convention and Visitors Commission has not presented management's discussion and analysis that the Government Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 26, 2007 on the results of our agreed-upon procedures.

*Jameson, Wise & Martin*

Minden, Louisiana

June 26, 2007

## **BASIC FINANCIAL STATEMENTS**

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
 WEBSTER PARISH POLICE JURY  
 Minden, Louisiana

Statement of Net Assets  
 December 31, 2006

	Governmental Fund Type General Fund
	<u>Fund</u>
<b>ASSETS</b>	
Cash	\$ 244,659
Investments	83,849
Accounts receivable	<u>46,696</u>
Total assets	<u>\$ 375,204</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>\$ 3,953</u>
<b>NET ASSETS</b>	
Unrestricted	<u>371,251</u>
Total net assets	<u>\$ 371,251</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Statement of Activities  
For the Year Ended December 31, 2006

		Program Revenues		Governmental activities:
	<u>Expenses</u>	<u>Charges for services</u>	<u>Operating grants &amp; contributions</u>	<u>Net (expenses)/ revenue</u>
<b>Governmental activities:</b>				
Culture and tourism	\$ 174,734	\$ -	\$ -	\$ (174,734)
<b>General revenues:</b>				
Occupancy taxes				121,038
Intergovernmental				151,350
Interest				3,177
Miscellaneous				912
Total general revenues				276,477
Change in net assets				101,743
Net assets - beginning				269,508
Net assets - ending				<u>\$ 371,251</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Balance Sheet - Governmental Fund  
December 31, 2006

	General Fund
<b>ASSETS</b>	
Cash	\$ 244,659
Investments	83,849
Accounts receivables	12,549
Total assets	<u>341,057</u>
 <b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Accounts payable	\$ 3,953
Total liabilities	<u>3,953</u>
 Fund equity:	
Fund balances - unreserved	<u>337,104</u>
Total fund equity	<u>337,104</u>
 Total liabilities and fund equity	 <u>\$ 341,057</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
MINDEN, LOUISIANAReconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Financial Statement of Net Assets

December 31, 2006

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 337,104
Revenues which are not available as current financial resources are not reported in the governmental fund	<u>34,147</u>
Net Assets of Governmental Activities (Statement A)	<u>\$ 371,251</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Governmental Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended December 31, 2006

	General Fund
<b>Revenues:</b>	
Taxes - Occupancy	\$ 121,038
Intergovernmental revenue	152,879
Miscellaneous	912
Special events	1,500
Interest	3,177
Total revenues	<u>279,506</u>
<b>Expenditures:</b>	
Operating management fees	64,370
Tax collection fees	1,410
Travel and seminars	5,294
Advertising and printing	56,128
Dues and subscriptions	1,485
Office equipment purchase	450
Professional fees	2,287
Special events	39,982
Miscellaneous	3,328
Total expenditures	<u>174,734</u>
Excess of revenues over expenditures	104,772
Fund balance at beginning of year	<u>232,332</u>
Fund balance at end of year	<u>\$ 337,104</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
MINDEN, LOUISIANAReconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund to the  
Statement of Activities

For the Year Ended December 31, 2006

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)      \$      104,772

Some revenues reported in the statement of activities are not  
available as current financial resources and, therefore, are not  
reported as revenues in the governmental fund      (3,029)Net Assets of Governmental Activities (Statement A)      \$      101,743

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2006

INTRODUCTION

The Webster Parish Convention and Visitors Commission was created by Ordinance No. 859 of Webster Parish Police Jury in May, 1991. The purposes of the Commission are (1) to represent the business and civic community on an organized and non-profit basis for the solicitation and servicing of conventions and for the promotion of visitor activity within the Parish of Webster and (2) to present necessary facilities, equipment, and services to visitors and convention officials.

The governing authority of the Commission is a board of directors composed of seven members who shall serve without compensation. The directors are appointed by the Webster Parish Police Jury from nominations made by various governmental entities and other organizations within the Parish. The Directors are appointed to serve a term of three years.

The accounting and reporting practices of the Webster Parish Convention and Visitors Commission conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants, and to the applicable Louisiana Revised Statutes.

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units which should be included within the reporting entity. Under the provisions of this statement, the Commission is considered a component unit of the Webster Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the Commission because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

1. Summary of Significant Accounting Policies

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Webster Parish Convention and Visitors Commission (Commission). Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2006

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The accompanying financial statements of the Commission have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. This is the first year the Commission has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34. This new standard provides for significant changes in terminology, recognition of contributions in the Statement of Revenues, Expenses and Changes in Net Assets, inclusion of a management discussion and analysis as supplementary information and other changes.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Occupancy and sales taxes are recognized as revenues in the year for which they are earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures, and the related liabilities, are accrued when they are expected to be paid out of revenues recognized during the current period. However, debt service

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2006

expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Occupancy and hotel sales taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The Commission reports the following major governmental fund:

The General Fund is the Commission's primary operating fund. It accounts for all financial resources, of the general government, except those required to be accounted for in another fund.

**C. Deposits and investments**

For reporting purposes, cash and cash equivalents include cash and demand deposits. Under state law, the commission may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the commission may invest in United States bond, treasury notes, or certificates. These are classified as investment if their original maturities exceed 90 days; however, if original maturities are 90 days or less, they are classified as cash equivalents.

**D. Capital assets**

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Commission maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add value to the value of the asset or materially extend the asset lives are not capitalized.

As of December 31, 2006, there were no capital assets exceeding the threshold level of \$2,500.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2006

**E. Budgets and budgetary accounting**

The Commission follows these procedures in establishing the budgetary data reflected in these financial statements:

- 1) An annual budget of receipts and expenditures is prepared and adopted by the Board of Commissioners.
- 2) Each annual budget of the Commission for the next fiscal year is filed with the Webster Parish Police Jury before the beginning of the current fiscal year.
- 3) The budget for the general fund is not adopted on a basis consistent with generally accepted accounting principles (GAAP).
- 4) Appropriations lapse at the end of each fiscal year.
- 5) The revenues and expenditures shown on page 8 are reconciled with the amounts reflected on the budget comparison on page 16 as follows:

Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$ 104,772
--	------------

Adjustments:	
Increase in hotel tax receivables	(6,973)
Increase in accounts payable	<u>2,947</u>

Excess of revenues and other sources over expenditures and other uses (CASH Basis)	\$ <u>100,746</u>
--	-------------------

**2. Cash and cash equivalents**

At December 31, 2006, the Commission has cash and cash equivalents (book balances) totaling \$244,659, as follows:

Interest-bearing deposits	\$ 304
Demand deposits	<u>244,355</u>
Total deposits	\$ <u>244,659</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2006, the Commission has

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2006

\$333,904 in collected bank balances. These deposits are secured from risk by \$184,152 of federal deposit insurance and \$149,320 of pledged securities. The remaining balance of \$432 was not secured by the pledge of securities as of December 31, 2006, however, \$244,765 in pledged securities was confirmed by the bank as in process of being pledged as of December 31, 2006.

3. Investments

At December 31, 2006, the Commission had investments of \$83,849, in two (2) certificates of deposit whose maturities are in excess of 90 days. These certificates of deposits are secured from risk by federal deposit insurance and pledged securities.

4. Hotel/motel occupancy taxes

Funds for the Commission are derived from an occupancy tax levied on hotel and motel rooms and over night camp facilities located within the Parish of Webster with the exception of the Methodist Conference Center. Effective July 1, 2006, the occupancy tax increased from 2% to 4%.

5. Operating agent

The Minden/South Webster Chamber of Commerce serves as operating agent for the Commission. The Chamber of Commerce is reimbursed for the Commission's share of expenses by a monthly operating management fee. The Commission approves the amount of the monthly fee on an annual basis.

### **Required Supplemental Information**

WEBSTER PARISH CONVENTION & VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Governmental Fund Type - General Fund  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (CASH) and Actual  
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes - Occupancy	\$ 67,000	70,000	114,065	44,065
Intergovernmental revenue	90,000	90,000	152,879	62,879
Special events	-	-	1,500	1,500
Miscellaneous	500	1,500	912	(588)
Interest	200	200	3,177	2,977
Total revenues	<u>157,700</u>	<u>161,700</u>	<u>272,533</u>	<u>110,833</u>
<b>Expenditures:</b>				
Operating management fees	65,500	59,280	64,370	(5,090)
Professional fees	1,700	1,700	2,287	(587)
Tax collection fees	700	700	1,410	(710)
Travel and seminars	12,000	15,000	5,294	9,706
Advertising and printing	50,000	45,000	53,137	(8,137)
Dues and subscriptions	2,000	2,000	1,485	515
Special events	22,300	22,000	40,031	(18,031)
Telephone	1,000	1,000	1,952	(952)
Capital outlay	1,800	2,000	450	1,550
Miscellaneous	700	700	1,371	(671)
Total expenditures	<u>157,700</u>	<u>149,380</u>	<u>171,787</u>	<u>(22,407)</u>
Excess of revenues over expenditures	-	12,320	100,746	88,426
Fund balance at beginning of year	<u>227,762</u>	<u>227,762</u>	<u>227,762</u>	-
Fund balance at end of year	<u>\$ 227,762</u>	<u>240,082</u>	<u>328,508</u>	<u>88,426</u>

See accountants' report.

### **Other Reports**

# JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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MEMBERS  
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CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the  
Webster Parish Convention and  
Visitors Commission

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Webster Parish Convention and Visitors Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Commission's compliance with certain laws and regulations during the year ended December 31, 2006 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

We observed no expenditures made during the year for equipment exceeding \$20,000 or public works projects exceeding \$100,000.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The Commission has no employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Not applicable, since the commission has no employees.

#### ***Budgeting***

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget with amendments noted. There was one amendment made during the year ended December 31, 2006.

6. Trace the budget adoption and amendments to the minute book.

The 2006 proposed budget was not adopted as of December 31, 2005 as required by state law. We traced the adoption of the 2006 original budget to the minutes of a meeting held on January 24, 2006. We traced the amendment to the budget to the minutes of the meetings held on December 19, 2006, which indicated that the amendments were appropriately adopted.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year exceeded budgeted amounts by 15% which exceeds the 5% limit.

#### ***Accounting and Reporting***

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from a member of the Board of Commissioners.

### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Webster Parish Convention and Visitors Commission is only required to post a notice of each meeting and the accompanying agenda on the door of the Commission's. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

The Commission has no employees.

Our prior year report, dated June 23, 2006, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Webster Parish Convention and Visitors Commission and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Jamison, Wise & Martin*

Minden, Louisiana  
June 26, 2007

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

APRIL 24, 2007 (Date Transmitted)

JAMIESON WISE & MARTIN  
601 MAIN STREET  
MINDEN LA 71055

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [☒] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [ ]

Yes [ ☒ ] No [ ☐ ]

Yes [ ☒ ] No [ ☐ ]

Yes [☒] No [☐]

Yes [☒] No [☐]

Yes [ ☒ ] No [ ☐ ]

which may occur subsequent to the issuance of your report.

John V. Warner Dorsey Secretary April 24, 2007 Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

\_\_\_\_\_  
President \_\_\_\_\_ Date

**Other Supplemental Schedules**

WEBSTER PARISH CONVENTION & VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 2006

The following serve on the Board of Commissioners without compensation:

Pam Bloxom	Chairman
Martha Belton	Commissioner
Jan Willis-Corralles	Commissioner
Mary Butler	Commissioner
Mike Burton	Commissioner
Bert Harris	Commissioner, effective 2/2006
Karen Calvert	Commissioner, resigned 2/2006
Mary McKinney	Commissioner, effective 6/2006
Jitendra Kumar	Commissioner, resigned 6/2006

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

*Summary Schedule of Prior Findings*  
For the Year Ended December 31, 2006

There were no findings for the year ended December 31, 2005.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Corrective Action Plan for Current Year Findings  
For the Year Ended December 31, 2006

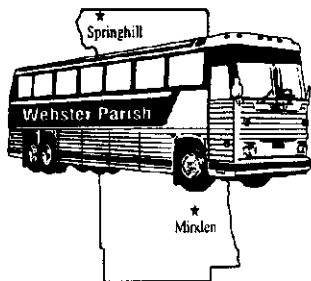
AGREED-UPON PROCEDURES

2006-1 BUDGETING

Findings:

- a) According to RS 39:1306, the proposed budget for political subdivisions...shall be completed and submitted to the governing authority of that political subdivision and made available for public inspection as provided for in RS 39:1308 no later than 15 days prior to the beginning of each fiscal year. *The Commission presented the 2006 budget for approval at the December 20, 2005 meeting, which is less than the required 15 days before year end.*
- b) According to RS 39:1309, all action necessary to adopt and otherwise finalize and implement the budget for a fiscal year shall be taken in open meeting and completed before the end of the prior fiscal year. *The Commission tabled the adopted of the proposed budget at the meeting held on December 20, 2005. The 2006 budget was not adopted until the January 24, 2006 meeting.*
- c) According to RS 39:1311, budgetary amendment is required when total actual expenditures exceed total budgeted expenditures by 5 percent or more. *Although the budget was amended one time for the year ended December 31, 2006, the Commissions actual expenditures exceeded budgeted expenditures by 15%.*

Correction Action Plan: See management's response on next page.



www.mindenla.com

## *Webster Parish Convention and Visitors Commission*

Post Office Box 819 • 110 Sibley Road

Minden, Louisiana 71058-0819

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June 26, 2007

Louisiana Legislative Auditor Office  
P.O. Box 94397  
Baton Rouge, LA 70804

To Whom This May Concern:

At the suggestion of our auditor, Kristine Cole, the Webster Parish Convention and Visitors Commission will undertake the following corrective actions:

- a) According to RS 39:1306 and RS 39:1309 the proposed budget for each fiscal year will be completed and submitted to the board for approval at the November board meeting and available for public inspection no later than 15 days prior to the beginning of the fiscal year.
- b) According to RS 39:1311, the commission will monitor closely and amend budget as necessary to meet the 5% requirement.

Sincerely,

Lynn Warnock-Dorsey,  
Executive Director  
Webster Parish Convention and Visitors Commission